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IN THE UNITED STATES PATENT & TRADEMARK OFFICE

IN RE APPLICATION OF :

TATSUYA EGAWA, ET AL. : EXAMINER: CAMPANELL, F. C.

SERIAL NO: 10/540,569 :

FILED: DECEMBER 22, 2005 : GROUP ART UNIT: 1797

FOR: LUBE BASE OIL AND :

LUBRICATING OIL COMPOSITION

AMENDMENT

COMMISSIONER FOR PATENTS ALEXANDRIA, VIRGINIA 22313

SIR:

Responsive to the Office Action dated July 9, 2008, Applicants respectfully request reconsideration of the above-identified application in view of the following amendment and remarks.

Amendments to the Claims are reflected in the listing of claims which begins on page 2 of this paper.

Discussion of the Amendment begins on page 5 of this paper.

Remarks begin on page 6 of this paper.